No. 83

In the Supreme Court of the United States

OCTOBER TERM, 1941

MERION CRICKET CLUB, PETITIONER

v.

THE UNITED STATES OF AMERICA

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE THIRD CIRCUIT

MEMORANDUM FOR THE UNITED STATES

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Although we believe the decision below to be correct, we do not oppose the granting of the writ.

The question presented is whether certain annual fees paid by members of the petitioner manifesting a desire to use its golf facilities are taxable as "dues or membership fees" of a social, athletic, or sporting club, within the meaning of Section 413 of the Revenue Act of 1928 The decision below, as asserted by the petitioner, is probably in conflict with *White* v. *Winchester Country Club,* 117 F. (2d) 146 (C. C. A. 1st), in which this Court granted the Government's petition for

a writ of certiorari on May 26, 1941, No. 1004, 1940 Term.

Respectfully submitted.

FRANCIS BIDDLE,
Solicitor General.

JUNE 1941.